

TOWN OF LODI

REVALUATION PROCESS – 2008

Please see the “Property Assessment Appeal Guide for Wisconsin Real Property Owners 2008” and the “Guide for Property Owners 2008” on this website for the most detailed information on this process. These are excellent resources for property owners who have questions about assessments and the revaluation process.

SUMMARY

Wisconsin law requires each municipality to assess all property within 10% of 100% of market value at least once every five years. The Town of Lodi was last reassessed in 2003. Currently, Lodi stands at an assessment of 76% of market value. Lodi has not been within 10% of market value since 2004. This means we are close to violation of state law. If the Town of Lodi does not comply with state law, the Department of Revenue can order a state mandated revaluation of the town at the town’s expense. It also means that some citizens are paying *more* than their fair share of the property tax burden and some are paying *less* than their fair share.

The Town of Lodi’s contracted assessor, Mike Marslender LLC, has been working to revalue the entire town in order to meet state law and regain equal taxation among property owners.

About Mike Marslender LLC:

- Mr. Marslender has been the town’s assessor since 1980.
- Marslender is a ***Certified Assessor II*** through the State of Wisconsin.
- This will be sixth time that Marslender has revalued for the town of Lodi.
- Marslender attends Department of Revenue seminars regularly.
- Marslender LLC is also the assessor for seven other municipalities.

OPEN BOOK

Once Mr. Marslender finishes his work, he sends the final information through the U.S. Mail to each individual property owner. This is followed by an **Open Book** session. At Open Book, anyone is welcome to view assessments. Mr. Marslender and his staff are available to answer questions and correct any errors or discrepancies found. This is the simplest and fastest way to make sure your assessment is accurate, to make any corrections necessary, and to get your questions answered.

State statute requires the town to operate under a “presumption of correctness” and the town must support the assessor and the new assessments once Open Book is closed. If a property owner disputes their assessment and the problem could not be rectified at Open Book, the property owner may make application to come before the **Board of Review**. UNLESS property owners can provide evidence to the contrary at the **Board of Review**, the assessment and valuations are binding.

OPEN BOOK 2008
@ Town Hall, 125 Lodi Street, Lodi

No appointment necessary.

Friday, October 17, 1 P.M. – 8 P.M.
Saturday, October 18, 9 A.M. – 6 P.M.

BOARD OF REVIEW

The Town of Lodi, operating under state statutes, is composed of a five member Board of Review including two alternates. The board must operate under the presumption of correctness regarding the tax roll. The burden of proof falls on the taxpayer for this presumption to be overturned. Board of Review members must meet educational requirements set by the state and at least one member of each board must be state certified. The Town of Lodi Board of Review meets these requirements.

BOARD OF REVIEW
@ Town Hall, 125 Lodi Street, Lodi

By appointment only!

Saturday, October 25, 9 A.M. – 6 P.M.
Monday, October 27, 9 A.M. – 8 P.M.

To appear before the Board of Review, there are specific forms, deadlines and other requirements that must be met. Please see “Property Assessment Appeal Guide for Wisconsin Real Property Owners 2008” & “Guide for Property Owners 2008” on this website, or call the Town Clerk at 608-592-4868 for more information.

What constitutes an assessor error?

- Mistake in size of parcel. Incorrect dimensions of the lot, acreage.
- Measured house incorrectly. Number of rooms, bathrooms, etc. is incorrect.
- Wrong improvements listed for the parcel.
- Properties just like yours are valued less or more. (House and land).
- Have a current appraisal and it is recommended that you have the appraiser with you at Board of Review.

Important:

► You cannot appeal just the improvements or just the land. It must be the total value of the parcel.

► Neither the assessor nor the Board of Review can take into consideration properties that are for sale but NOT sold. Asking price or length of time on the market CANNOT be taken into consideration in the revaluation process; only recent, arm's length sales are considered.

► If the assessor is within 10% of any appraisal, the board must support the assessor and his valuation.

DOOMAGE

What happens when a homeowner does not give the assessor access to the home? The assessor can give the property a doomage assessment. The State of Wisconsin defines doomage as making an assessment without actually physically viewing the property or receiving and/or accepting the taxpayer's declaration of personal property. A doomage assessment may double year after year until the property owner arranges to meet with the assessor and arrange a physical view of the property.

ASSESSMENTS

Current and past assessments are available on the Columbia County website: www.co.columbia.wi.us under "Tax Parcel Data Search".